

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ronald Kutchek
DOCKET NO.: 05-24387.001-R-1
PARCEL NO.: 18-29-203-026-0000

The parties of record before the Property Tax Appeal Board are Ronald Kutchek, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of two buildings situated on one parcel. Building #1 is a 73-year old, one-story style dwelling of frame construction containing 1,032 square feet of living area with a slab foundation. Building #2 is an 81-year old, one-story style dwelling of frame construction containing 342 square feet of living area with a slab foundation.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted for consideration four suggested comparable properties for building #1 but submitted no evidence for building #2. On the appellant's map, the comparables are located from one-half to one mile from the subject property. The comparables are described as one-story frame or masonry dwellings that are between 44 and 53 years old. The comparables contain from 1,148 to 1,286 square feet of living area and have improvement assessments ranging from \$14.64 to \$15.23 per square foot. According to the appellant, the improvement assessment for building #1 is \$19.93 per square foot of living area, but that figure is based on the combined improvement assessment for both buildings. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment was disclosed. The board of review presented four comparable properties consisting of one-story frame or masonry dwellings that are between 43 and

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	9,628
IMPR.:	\$	20,569
TOTAL:	\$	30,197

Subject only to the State multiplier as applicable.

PTAB/BRW

49 years old. Two of the comparables are located near the subject, and two are located approximately one-half mile away. The comparables contain from 1,115 to 1,303 square feet of living area and have improvement assessments ranging from \$16.36 to \$19.13 per square foot. All of the comparables have basements. According to the property characteristic sheet for building #1 provided by the board of review, the improvement assessment for building #1 is \$16,455 or \$15.94 per square foot of living area.

On the grid analysis for building #2, the board of review presented information for building #1 as the subject property but also provided the property characteristic sheet for building #2. The board of review submitted three comparable properties consisting of two-story frame or masonry dwellings that are one to 57 years old. The dwellings contain from 770 to 1,817 square feet of living area and have improvement assessments from \$14.49 to \$19.88 per square foot. According to the property characteristic sheet for building #2 provided by the board of review, the improvement assessment for building #2 is \$4,114 or \$12.03 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds that none of the comparables was truly similar to building #1 to provide clear and convincing evidence that the property was inequitably assessed. All of the comparables differed substantially in age from building #1. The Board notes that all comparables had improvement assessments ranging from \$14.64 to \$19.13 per square foot. Building #1's improvement assessment of \$15.94 per square foot of living area falls within this range. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported, and a reduction in the subject's assessment is not warranted. The appellant presented no evidence to demonstrate that building #2 was inequitably assessed.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.